IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.136 OF 2004

The Director of Income Tax,
(Exemptions), Mumbai .. Appellant.

V/s.

Mrs.Vijayalaxmi N. Mafatlal .. Respondent.

Mr.R.V. Desai, senior counsel with Ms.S.V. Bharucha i/b. H.D. Rathod for the appellant.

CORAM : R.M. LODHA, &
J.P. DEVADHAR, JJ.

DATED : 20TH DECEMBER, 2004.

P.C. :

Heard Mr.R.V. Desai, the learned senior counsel for the revenue.

2. The claim under Section 80-L of the Income Tax Act allowed by the Commissioner of Income Tax (Appeals) and maintained by the Income Tax Appellate Tribunal is in accord with the Division Bench judgment of this court in the case of Director of Income Tax (Exemptions) V/s. Shardaben Bhagulbhai Mafatlal Public Charitable Trust (247 ITR 1).

3. As regards the exemption under Section 11 having been allowed to the assessee, we find that the

direction given by the Commissioner of Income Tax (Appeals) and confirmed by the Tribunal is concluded by the Division Bench judgment of this court in the case of Director of Income Tax (Exemptions) V/s. Sheth Mafatlal Gagalbhai Foundation Trust (249 ITR 533).

4. No substantial question of law arises in this appeal. The appeal is dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR, J.)